

REPORT DIGEST

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES WARREN G. MURRAY DEVELOPMENTAL CENTER COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1995

INTRODUCTION

There were no material compliance findings presented in our report. We commend Center management for establishing and maintaining effective fiscal controls.

AUDITORS' OPINION

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. We also performed certain agreed upon procedures with respect to the accounting records of the Center to assist our single audit of the entire Department. Financial statements for the Department will be presented in the single audit report.

WILLIAM G. HOLLAND, Auditor General
WGH:KAL:pp

SUMMARY OF AUDIT FINDINGS

Number of This Audit Prior Audit

Audit Findings 00

Repeated Recommendations 00

Recommendations Not Repeated or
Implemented 01

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Kerber, Eck & Braeckel LLP.

{Expenditures and Activity Measures are summarized on the reverse page.}

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES
WARREN G. MURRAY DEVELOPMENTAL CENTER
COMPLIANCE AUDIT
For The Year Ended June 30, 1995

EXPENDITURE STATISTICS	FY 1995	FY 1994	FY 1993
●Total Expenditures (All Funds)	\$21,389,673	\$20,474,956	\$19,345,780
<u>OPERATIONS TOTAL</u> % of Total Expenditures	\$21,389,673 100%	\$20,474,956 100%	\$19,345,780 100%
Personal Services % of Operations Expenditures Average No. of Employees	\$16,737,795 78.25% 606	\$15,938,021 77.84% 610	\$14,969,625 77.38% 567
Other Payroll Costs (FICA, Retirement) % of Operations Expenditures	\$1,787,133 8.36%	\$1,694,118 8.27%	\$1,590,648 8.22%
Contractual Services % of Operations Expenditures	\$1,405,645 6.57%	\$1,346,831 6.58%	\$1,255,902 6.49%
All Other Items % of Operations Expenditures	\$1,459,100 6.82%	\$1,495,986 7.31%	\$1,529,605 7.91%
<u>GRANTS TOTAL</u> % of Total Expenditures	\$0 0%	\$0 0%	\$0 0%
●Cost of Property and Equipment	\$36,454,262	\$34,635,089	\$31,702,332

SELECTED ACTIVITY MEASURES	FY 1995	FY 1994	FY 1993
●Average Number of Residents	369	384	365
●Ratio of Employees to Residents	1.64	1.59	1.55
●Cost Per Year Per Resident	\$77,654	\$72,472	\$67,109
●National School Lunch Program Receipts	\$0	\$22,965	\$52,262

FACILITY DIRECTOR(S)
During Audit Period: Donald E. Phelps, PhD. Currently: Donald E. Phelps, PhD.